

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; margin-top: 20px;"> <b>STATE OF IOWA</b>  <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="margin-top: 10px;"> <b>CITY OF</b> <u>LINEVILLE</u>, IOWA  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center;"> <b>16209300500000</b>  <b>CITY CLERK</b>  <b>111 MAIN STREET P.O. BOX 180</b>  <b>LINEVILLE, IOWA 50147</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> <i>(Please correct any error in name, address, and ZIP Code)</i> </div>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	37,064		37,064	35,000
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	37,064		37,064	35,000
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	13,133	0	13,133	16,105
Licenses and permits	390	0	390	
Use of money and property	14,051	0	14,051	10,500
Intergovernmental	43,593	0	43,593	36,000
Charges for fees and service	39,527	220,831	260,358	232,650
Special assessments	0	0	0	
Miscellaneous	17,115	0	17,115	
Other financing sources	52,000	0	52,000	30,000
<b>Total revenues and other sources</b>	216,873	220,831	437,704	360,255
<b>Expenditures and Other Financing Uses</b>				
Public safety	40,439	0	40,439	36,200
Public works	63,676	0	63,676	22,700
Health and social services	1,055	0	1,055	1,000
Culture and recreation	10,056	0	10,056	17,500
Community and economic development	751	0	751	4,000
General government	93,048	0	93,048	62,600
Debt service	4,884	0	4,884	5,000
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	213,909	0	213,909	149,000
Business type activities	0	201,191	201,191	263,821
<b>Total ALL expenditures</b>	213,909	201,191	415,100	412,821
Other financing uses, including transfers out	2,000	50,000	52,000	30,000
<b>Total ALL expenditures/And other financing uses</b>	215,909	251,191	467,100	442,821
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	964	-30,360	-29,396	-82,566
Beginning fund balance July 1, 2015	139,304	568,140	707,444	707,444
Ending fund balance June 30, 2016	140,268	537,780	678,048	624,878

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 3,532	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 338,475

**CERTIFICATION**  
 THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code 641	Number 876-6875 Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF LINEVILLE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	37,064						37,064			37,064	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	37,064	0		0	0		37,064		T01	37,064	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	37,064	0		0	0	0	37,064			37,064	6					
7	<b>TIF revenues</b>							0		T01	0	7					
8	<b>Other city taxes</b>																
9	Utility tax replacement excise taxes							0		T15	0	8					
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9					
11	Parimutuel wager tax							0		C30	0	10					
12	Gaming wager tax							0		C30	0	11					
13	Mobile home tax							0		T19	0	12					
14	Hotel/motel tax							0		T19	0	13					
15	Other local option taxes	13,133						13,133		T09	13,133	14					
16	<b>TOTAL OTHER CITY TAXES</b>	13,133	0	0	0	0	0	13,133	0		13,133	15					
17	<b>Section B - LICENSES AND PERMITS</b>	390						390		T29	390	16					
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
19	Interest	65						65		U20	65	18					
20	Rents and royalties	8,490			5,496			13,986		U40	13,986	19					
21	Other miscellaneous use of money and property							0		U20	0	20					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	8,555	0	0	5,496	0	0	14,051	0		14,051	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants							0		B89	0	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LINEVILLE						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		21,754					21,754		C46	21,754	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants							0		C89	0	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	0	21,754	0	0	0	0	21,754	0		21,754	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	5,149						5,149			5,149	63		
64	Library service							0		D89	0	64		
65	Township contributions	12,740						12,740		D89	12,740	65		
66	Fire/EMT service	3,950						3,950		D89	3,950	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	21,839	0	0	0	0	0	21,839	0		21,839	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	21,839	21,754	0	0	0	0	43,593	0		43,593	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	71,015	A91	71,015	73		
74	Sewer							0	44,760	A80	44,760	74		
75	Electric							0		A92	0	75		
76	Gas							0	70,616	A93	70,616	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	34,440	A81	34,440	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LINEVILLE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone	94						94		A03	94	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges	710						710		A89	710	101				
102	Other charges - Specify							0			0	102				
103	Payroll	38,723						38,723			38,723	103				
104	TOTAL CHARGES FOR SERVICE	39,527	0	0	0	0	0	39,527	220,831		260,358	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	120						120		U99	120	108				
109	Deposits and sales/fuel tax refunds	985						985		U99	985	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	90						90		U30	90	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements/Refunds	15,920						15,920			15,920	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	17,115	0	0	0	0	0	17,115	0		17,115	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LINEVILLE						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	137,623	21,754	0	5,496	0	0	164,873	220,831		385,704	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	52,000						52,000			52,000	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	52,000	0	0	0	0	0	52,000	0		52,000	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	189,623	21,754	0	5,496	0	0	216,873	220,831		437,704	132		
133												133		
134	Beginning fund balance July 1, 2015	131,566	2,846		4,892			139,304	568,140		707,444	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	321,189	24,600	0	10,388	0	0	356,177	788,971		1,145,148	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
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151												151		
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156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF LINEVILLE						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	5,000						5,000		E62	5,000	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation	18,922						18,922		E04	18,922	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	11,240						11,240		E24	11,240	13		
14	Purchase of land and equipment	5,000						5,000		G24	5,000	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	277						277		E32	277	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	40,439	0		0	0	0	40,439			40,439	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LINEVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	50,388	5,321					55,709		E44	55,709	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		7,283					7,283		E44	7,283	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		684					684		E44	684	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	50,388	13,288		0	0	0	63,676			63,676	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LINEVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	1,055						1,055		E79	1,055	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,055	0		0	0	0	1,055			1,055	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LINEVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation							0		E52	0	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	5,527						5,527		E61	5,527	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	500						500		E03	500	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	4,029						4,029		E61	4,029	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	10,056	0		0	0	0	10,056			10,056	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	751						751		E89	751	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	751	0	0	0	0	0	751			751	154
155												155
156	TIF Rebates are expended out of the TIF Special											156
157	Revenue Fund within the Community and Economic											157
158	Development program's activity "Other"											158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LINEVILLE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,050						2,050		E29	2,050	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	22,443						22,443		E23	22,443	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	768						768		E89	768	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	713						713		E25	713	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	4,304						4,304		E31	4,304	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	9,704						9,704		E89	9,704	171
172	Other general government — Current operation	53,066						53,066		E89	53,066	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	93,048	0	0	0	0	0	93,048			93,048	176
177	Section G — DEBT SERVICE				4,884			4,884			4,884	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	4,884	0	0	4,884			4,884	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	195,737	13,288	0	4,884	0	0	213,909			213,909	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LINEVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							53,086	E91		53,086	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							22,672	E80		22,672	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation							60,143	E93		60,143	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							25,469	E81		25,469	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LINEVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								39,821		39,821	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								201,191		201,191	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	195,737	13,288	0	4,884	0	0	213,909	201,191		415,100	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	2,000						2,000	50,000		52,000	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	2,000	0	0	0	0	0	2,000	50,000		52,000	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	197,737	13,288	0	4,884	0	0	215,909	251,191		467,100	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		11,312					11,312			11,312	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	123,452			5,504			128,956			128,956	267
268	Total Governmental	123,452	11,312	0	5,504	0	0	140,268			140,268	268
269	Proprietary								537,780		537,780	269
270	Total ending fund balance June 30, 2016	123,452	11,312	0	5,504	0	0	140,268	537,780		678,048	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	321,189	24,600	0	10,388	0	0	356,177	788,971		1,145,148	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b> CITY OF LINEVILLE Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Purpose</td> <td style="width: 50%;">Amount paid to other local governments</td> </tr> <tr><td>Correction.....</td><td>M05 \$</td></tr> <tr><td>Health.....</td><td>M32</td></tr> <tr><td>Highways.....</td><td>M44</td></tr> <tr><td>Transit subsidies.....</td><td>M94</td></tr> <tr><td>Libraries.....</td><td>M52</td></tr> <tr><td>Police protection.....</td><td>M62</td></tr> <tr><td>Sewerage.....</td><td>M80</td></tr> <tr><td>Sanitation.....</td><td>M81</td></tr> <tr><td>All other.....</td><td>M89 \$</td></tr> </table>		Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$
Purpose	Amount paid to other local governments																						
Correction.....	M05 \$																						
Health.....	M32																						
Highways.....	M44																						
Transit subsidies.....	M94																						
Libraries.....	M52																						
Police protection.....	M62																						
Sewerage.....	M80																						
Sanitation.....	M81																						
All other.....	M89 \$																						

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Purpose</td> <td style="width: 50%;">Amount paid to State</td> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$</td></tr> </table>	Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Purpose	Amount paid to State						
Highways.....	L44 \$						
All other.....	L89 \$						

  

Total salaries and wages paid.....	Z00 \$	Amount - Omit cents 38,426
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<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>								
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 22,733	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Medical Clinic	19U 33,406	29U	39U	49U 3,532	49U	49U	49U	I89 1,352
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
<b>Total long-term debt</b>	56,139	0	0	3,532	0	0	0	1,352

  

<b>B. Short-term debt</b>		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>			
Assessed Valuations by Levy Authority and County, AY2014/FY2016			
Actual valuation -- January 1, 2014			
\$	6,769,508	x .05 = \$	338,475

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	<b>Total (e)</b>
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		678,048	678,048
REMARKS					V98